

This notice has been translated from the original Japanese text of the timely disclosure statement dated August 7, 2015 and is for reference purposes only. In the event of any discrepancy between the original Japanese and this translation, the Japanese text shall prevail.

## CAUTIONS REGARDING FORWARD-LOOKING STATEMENTS

This document contains forward-looking statements, such as Unicharm Corporation's current plans, strategies, and future performance. These forward-looking statements are based on judgments obtained from currently available information. Please be advised that, for a variety of reasons, actual results may differ materially from those discussed in the forward-looking statements. Events that might affect actual results include, but are not limited to, economic circumstances in which Unicharm Corporation operates, competitive pressures, relevant regulations, changes in product development, and fluctuations in currency exchange rates.

**Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending December 31, 2015  
(January 1, 2015 through June 30, 2015); Flash Report  
[J-GAAP]**



August 7, 2015

Listed Company Name: **Unicharm Corporation**  
 Listing: **First Section, Tokyo Stock Exchange**  
 Code Number: **8113**  
 URL: **http://www.unicharm.co.jp/**  
 Company Representative: **Takahisa Takahara, President and Chief Executive Officer**  
 Contact Person: **Shigeru Asada, Executive Officer, General Manager of Accounting Control and Finance Division**  
 Telephone Number: **+81-3-3451-5111**  
 Planned Filing Date of Quarterly Report: **August 7, 2015**  
 Planned Commencement Date of Dividend Payments: **September 7, 2015**  
 Preparation of Any Additional Explanatory Documents for Quarterly Financial Results: **Yes**  
 Holding of Any Briefing Session for Quarterly Financial Results: **Yes**

(Securities Analysts, Institutional Investors)

(Amounts less than one million yen have been truncated)

**1. Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending December 31, 2015  
(January 1, 2015 through June 30, 2015)**

## (1) Consolidated financial results (2Q cumulative)

(Figures in percentage represent increases or decreases from the same period last year)

	Net Sales		Operating Income		Ordinary Income		Net Income	
	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%
2Q of Fiscal Year Ending December 31, 2015	358,809	–	34,700	–	32,952	–	15,891	–
2Q of Fiscal Year Ended December 31, 2014	356,826	–	36,708	–	37,725	–	22,692	–

(Note) Comprehensive income: 2Q of Fiscal Year Ending December 31, 2015: ¥28,468 million (–%)  
 2Q of Fiscal Year Ended December 31, 2014: ¥38,116 million (–%)

	Net Income Per Share	Net Income Per Share-diluted
	Yen	Yen
2Q of Fiscal Year Ending December 31, 2015	26.44	26.43
2Q of Fiscal Year Ended December 31, 2014	37.62	37.58

(Notes) 1. At the 54th Ordinary General Meeting of Shareholders held on June 25, 2014, the proposal of a “partial amendments of the articles of incorporation” was approved. As a result, from the fiscal year under review, the last day of the fiscal year changed from March 31 to December 31. Consolidated companies whose fiscal year ended in March also changed to December. Accordingly, as the previous fiscal year is a transitional period, the consolidated cumulative second quarter for consolidated companies whose fiscal year ended in March is six months from April 1, 2014 to September 30, 2014, and for consolidated companies whose fiscal year ends in December it is nine months from January 1, 2014 to September 30, 2014. As the reporting of

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accounts for this fiscal year is an anomaly, the rates of change over the previous fiscal year are omitted.

2. The Company carried out a stock split on October 1, 2014, at a ratio of three shares per one common share. Accordingly, net income per share and net income per share–diluted have been calculated presuming that this stock split was carried out at the start of the previous consolidated fiscal year.

**(2) Consolidated financial position**

	Total Assets	Net Assets	Ratio of Shareholders' Equity
	Millions of Yen	Millions of Yen	%
As of June 30, 2015	689,552	464,321	57.9
As of December 31, 2014	699,108	492,844	60.0

(Reference) Equity: As of June 30, 2015: ¥399,536 million  
As of December 31, 2014: ¥419,652 million

**2. Cash Dividends**

	Annual Dividends				
	1st Q-End	2nd Q-End	3rd Q-End	Year-End	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal Year Ended December 31, 2014	–	19.00	–	6.40	–
Fiscal Year Ending December 31, 2015	–	7.40			
Fiscal Year Ending December 31, 2015 (projection)			–	7.40	14.80

(Notes) 1. Revision of dividend projections that have been disclosed lastly: None

2. The Company carried out a stock split on October 1, 2014 at a ratio of three shares per one common share. Accordingly, the dividend paid at the end of the second quarter in the fiscal year ended December 31, 2014 reflects the amount prior to the stock split.

**3. Projected Consolidated Financial Results for the Fiscal Year Ending December 31, 2015 (January 1, 2015 through December 31, 2015)**

(Figures in percentage represent increases or decreases from the same period last year)

	Net Sales		Operating Income		Ordinary Income		Net Income		Net Income Per Share
	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Yen
Full Year	760,000	–	86,000	–	80,000	–	44,000	–	73.20

(Notes) 1. Revision of projected results that have been disclosed lastly: None

2. The previous consolidated fiscal year (fiscal year ended December 31, 2014) is an irregular settlement of accounts due to changes in the accounting period. Accordingly, rates of change over the previous fiscal year are omitted.

**\* Notes**

**(1) Change in major subsidiaries during the period (or any change of specified subsidiaries accompanying a change in the scope of consolidation): None**

**(2) Application of any special accounting method for the preparation of quarterly consolidated financial statements: None**

**(3) Change in accounting policies or estimates and retrospective restatements**

- (i) Change in accounting policies in accordance with revision of accounting standards: Yes
- (ii) Change in accounting policies other than item (i) above: None
- (iii) Change in accounting estimates: None
- (iv) Retrospective restatements: None

**(4) Number of issued and outstanding shares (common shares)**

- (i) Number of issued and outstanding shares (including treasury shares):
  - As of June 30, 2015: 620,834,319 shares
  - As of December 31, 2014: 620,834,319 shares
- (ii) Number of treasury shares as of end of period:
  - As of June 30, 2015: 19,756,747 shares
  - As of December 31, 2014: 20,036,933 shares
- (iii) Average number of shares during the period:
  - Jan. – Jun. 2015: 600,959,210 shares
  - Apr. – Sep. 2014: 603,264,927 shares

(Note) The Company carried out a stock split on October 1, 2014, at a ratio of three shares per one common share. Accordingly, the number of issued and outstanding shares (common shares) has been calculated presuming that this stock split was carried out at the start of the previous consolidated fiscal year.

**\* Presentation regarding status of quarterly review procedures**

This quarterly flash report is not subject to the quarterly review procedures under the Financial Instruments and Exchange Act, and as of the date of disclosure hereof, the quarterly review procedures for financial statements under the Financial Instruments and Exchange Act are being carried out.

**\* Explanation regarding proper use of the projected results and other notes**

Projections stated herein are based on the currently available information and the Company's assumptions and beliefs that were deemed valid as of the date of publication, and do not represent the Company's obligation or certainty that they will be achieved. In addition, actual results may differ materially for various reasons.

Please refer to the "Information on future outlooks including projected consolidated financial results, etc." on page 4 for conditions that are prerequisite for the projected results and points to note and other precautions when using the projections.

*TRANSLATION FOR REFERENCE PURPOSES ONLY*

Unicharm Corporation (8113) Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending December 31, 2015

**Contents of Exhibit**

<b>1. Qualitative Information Regarding Consolidated Financial Results at End of Second Quarter</b> .....	<b>2</b>
(1) Operating results .....	2
(2) Financial position .....	3
(3) Information on future outlooks including projected consolidated financial results, etc. ....	4
<b>2. Summary Information (Notes)</b> .....	<b>4</b>
(1) Change in major subsidiaries during the period .....	4
(2) Application of any special accounting method for the preparation of quarterly consolidated financial statements .....	4
(3) Change in accounting policies or estimates and retrospective restatements .....	4
<b>3. Consolidated Financial Statements, Etc.</b> .....	<b>5</b>
(1) Consolidated balance sheet .....	5
(2) Consolidated statements of income and comprehensive income .....	7
(Consolidated statement of income) .....	7
(Consolidated statement of comprehensive income) .....	8
(3) Notes to consolidated financial statements .....	9
(Note regarding the Company's position as a going concern) .....	9
(Additional information) .....	9
(Consolidated statement of income) .....	9
(Note regarding material changes in shareholders' equity) .....	9
(Segment information, etc.) .....	10
(Business combinations, etc.) .....	11

## 1. Qualitative Information Regarding Consolidated Financial Results at End of Second Quarter

As the previous consolidated fiscal year was a transitional period, the accounting period for consolidated companies whose fiscal year ended in March was six months from April 1, 2014 to September 30, 2014, and for consolidated companies whose fiscal year ended in December it was nine months from January 1, 2014 to September 30, 2014. As the reporting of accounts for this fiscal year is an anomaly, the rates of change over the previous fiscal year have been omitted.

### (1) Operating results

In light of the management environment surrounding the Company and its group companies during the consolidated cumulative second quarter (January 1, 2015 to June 30, 2015), the overseas market expanded as a result of proactive activities aimed at popularizing personal care products, despite the slowdown in consumer spending resulting from sluggish economic growth in major countries whose markets we have entered.

Meanwhile, In Japan, ongoing high value-added proposals on the back of a gradual economic recovery resulted in solid sales, particularly for baby care products.

In this environment and under the banner “we constantly provide the world’s No. 1 and unprecedented products and services to everybody around the globe, and deliver comfort, impression and satisfaction,” the Company and its group companies continued to develop products to meet the needs of consumers, using unique non-woven fabric processing and forming technology while endeavoring to expand the industry’s total assets.

As a result, the Company’s net sales, operating income, ordinary income and net income for the fiscal period under review reached ¥358,809 million, ¥34,700 million, ¥32,952 million and ¥15,891 million, respectively.

Financial results by segment are as described below.

#### 1) Personal Care Business

##### ● Baby Care Products

Overseas, the Company redoubled its efforts to strengthen Internet sales and sales at baby care specialty shops, and also actively promoted sales of products with functions that meet the distinct characteristics of each region, particularly emerging markets. These measures were part of our efforts to expand market share and popularize our products.

In Japan, the Company began using its new stretchable fit gather (*Nobiru Fit*) in its *Moony Air Fit for Newborns small-size*, which fits comfortably on the baby’s skin while preventing leakage. This patented technology was refined to fit perfectly to the baby’s back and prevent leakages through gaps, a problem specific to newborn babies. As well as endeavoring to differentiate Unicharm products in terms of function, the Company endeavored to expand its product-line up and strengthen relationships with the *Mamy Poko* series, which features cute Disney character designs and high absorption, and sub-category products such as pants for children with bed-wetting problems.

##### ● Feminine Care Products

Overseas, in China, which is a key market, the Company’s high-quality products featuring charming designs remain highly popular with the Chinese younger generation. In addition, we expanded sales of high value-added products in emerging markets. As a result, sales increased and business performance has remained steady.

In Japan, the Company refined the *Sofy Hada Omoi* series, which is gentle on the skin, to create a napkin that is even softer against the user’s skin. The Company also produced products sold only in the summer that do not get steamed even during the rainy season and summer and offers impressive breathability to ensure comfort. With such products, the Company proposed new value to meet the diversifying lifestyles of women and worked to revitalize the market.

## TRANSLATION FOR REFERENCE PURPOSES ONLY

Unicharm Corporation (8113) Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending December 31, 2015

### ● Health Care Products

In the continually growing domestic market for health care products and in line with the progression of Japan's aging society, the Company worked to educate the public about products that enable to continue with their lifestyle. The Company worked to expand recognition and build a market for *Lifree Slim Comfortable Pads for Men*, a product exclusively for male incontinence that is unobtrusive and does not stain pants. The Company also adopted an accessible design for the package of the *Lifree Comfortable Pads* series that provides information to the elderly, and continued with activities to remove resistance to using these products by conveying the message that everyone has light incontinence, and has been leading the market growth for the light incontinence and urine leakage care products.

In nursing care products, the Company used a gather on the waist of its *Lifree Rehabilitation Pants* so that they can be pulled up easily and replaced simply in the bathroom. The Company also actively promoted its products through TV commercials, its website, over-the-counter consultations at shops and by creating shelf space at retailers based on daily activities.

### ● Clean and Fresh Products

In the domestic market for clean and fresh products, as living environments and lifestyles change, an increasing number of customers are looking to clean their homes easily and within a limited time so as to keep their living areas perpetually clean. Given this, the Company promoted sales of its box-type wet tissue in the *Silicot Wet Tissue* series that enables users to clean quickly with just one hand, as well as *Wave Handy Wiper*, convenient wipes for cleaning the entire house. In these ways, the Company endeavored to revitalize the market.

As a result, net sales and segment income (operating income) for the personal care business for the fiscal period under review were ¥315,956 million and ¥34,129 million, respectively.

### 2) Pet Care Business

The living environment for cats and dogs is shifting from outside to the living room as pets become a more integral part of their owners' lives, and consumer needs are also changing to more high value-added products. Given these changes, the Company worked on creating markets at a faster pace and proposing new products and segments that would promote the health and long life of both pets and their owners, thus expanding total industry assets of the pet market.

In the domestic pet toiletry business, sales of *Manner Wear for Female Dogs*, launched in March, and *Deo Toilet Funwari Scent Anti-bacterial Sand Eliminates Odor for One Week* for cats have steadily increased.

In the domestic pet food market, the Company launched the *Silver Plate Warm Kitchen Gourmet Mix* series, a super-gourmet food for dogs that is served warm after heating in the microwave, the first of its kind in the world, as the Company worked to create new markets.

In the North American market, the Company expanded sales to match the season when flea and tick pesticides are in highest demand, and launched sheets for dogs and wet-type snacks for cats. Sales grew steadily.

As a result, net sales and segment income (operating income) in the pet care business for the fiscal period under review were ¥40,277 million and ¥440 million, respectively.

### 3) Other Businesses

In the category of business-use products utilizing its core non-woven fabric and absorber processing and forming technology, the Company focused on promoting the sales of industrial materials.

As a result, net sales and segment income (operating income) in other businesses for the fiscal period under review were ¥2,576 million and ¥130 million, respectively.

## (2) Financial position

### (Assets)

Total assets as of the end of the second quarter were ¥689,552 million, down ¥9,556 million over the end of the previous consolidated fiscal year. The main increase was ¥5,354 million in investment securities and ¥4,427 million in machinery, equipment and vehicles, net, while the major decreases were in cash and deposits by ¥11,951 million and notes and accounts receivable – trade by ¥7,231 million.

*TRANSLATION FOR REFERENCE PURPOSES ONLY*

Unicharm Corporation (8113) Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending December 31, 2015

(Liabilities)

Liabilities as of the end of the second quarter were ¥225,230 million, up ¥18,966 million over the end of the previous consolidated fiscal year. The major increase was ¥25,182 million in short-term loans payable, while the major decreases were ¥3,894 million in other current liabilities due to a decrease in accrued expenses and ¥3,186 million in notes and accounts payable – trade.

(Net Assets)

Net assets as of the end of the second quarter were ¥464,321 million, down ¥28,522 million over the end of the previous consolidated fiscal year. The main increases were in net income by ¥15,891 million, while the major decrease was due to ¥39,475 million in capital surplus.

(Shareholder's Equity Ratio)

The shareholder's equity ratio as of the end of the second quarter was 57.9%.

(3) Information on future outlooks including projected consolidated financial results, etc.

The Company's projected consolidated financial results for the fiscal year ending December 31, 2015 are the same as those announced on February 12, 2015.

**2. Summary Information (Notes)**

(1) Change in major subsidiaries during the period

Not applicable

(2) Application of any special accounting method for the preparation of quarterly consolidated financial statements

Not applicable

(3) Change in accounting policies or estimates and retrospective restatements

Changes in accounting policies

(Application of "Accounting Standard for Business Combinations")

The Company was able to apply the "Accounting Standard for Business Combinations" (ASBJ Statement No. 21, September 13, 2013), the "Accounting Standard for Consolidated Financial Statements" (ASBJ Statement No. 22, September 13, 2013), the "Accounting Standard for Business Divestitures" (ASBJ Statement No. 7, September 13, 2013) and other accounting standards from the start of the consolidated fiscal year starting on April 1, 2014. Accordingly, these accounting standards (with the exception of Paragraph 39 of the Accounting Standard for Consolidated Financial Statements) were applied early beginning in the first quarter of this fiscal year. As a result, the method of recording differences caused by changes in the Company's ownership interests in subsidiaries in the case of subsidiaries under ongoing control of the Company was changed to one in which such amounts are recorded as capital surplus, and the method of recording acquisition-related costs was changed to one in which such amounts are recognized as expenses for the fiscal year in which they are incurred.

The Accounting Standard for Business Combinations, etc. is applied in accordance with the transitional treatment set forth in paragraph 58-2 (4) of the Accounting Standard for Business Combinations, paragraph 44-5 (4) of the Accounting Standard for Consolidated Financial Statements and paragraph 57-4 (4) of the Accounting Standard for Business Divestitures, and will be applied from the beginning of the first quarter of the current fiscal year and on into the future.

As a result, capital surplus at the end of the second quarter of the consolidated fiscal year decreased ¥39,429 million.

*TRANSLATION FOR REFERENCE PURPOSES ONLY*

Unicharm Corporation (8113) Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending December 31, 2015

**3. Consolidated Financial Statements, Etc.**

(1) Consolidated balance sheet

(Millions of Yen)

	Fiscal Year Ended December 31, 2014 (as of December 31, 2014)	2Q of Fiscal Year Ending December 31, 2015 (as of June 30, 2015)
<b>Assets</b>		
Current assets		
Cash and deposits	138,781	126,829
Notes and accounts receivable - trade	88,563	81,332
Merchandise and finished goods	30,654	32,951
Raw materials and supplies	29,972	29,873
Work in process	1,806	1,332
Other	32,115	31,590
Allowance for doubtful accounts	(121)	(130)
Total current assets	321,772	303,778
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	74,355	76,745
Machinery, equipment and vehicles, net	123,235	127,662
Other, net	42,491	45,186
Total property, plant and equipment	240,082	249,594
Intangible assets		
Goodwill	72,148	70,091
Other	24,030	23,541
Total intangible assets	96,178	93,633
Investments and other assets		
Investment securities	24,942	30,296
Deferred tax assets	7,313	2,296
Net defined benefit asset	3,828	4,499
Other	5,081	5,545
Allowance for doubtful accounts	(91)	(91)
Total investments and other assets	41,074	42,546
Total non-current assets	377,336	385,774
Total assets	699,108	689,552



*TRANSLATION FOR REFERENCE PURPOSES ONLY*

Unicharm Corporation (8113) Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending December 31, 2015

(Millions of Yen)

	Fiscal Year Ended December 31, 2014 (as of December 31, 2014)	2Q of Fiscal Year Ending December 31, 2015 (as of June 30, 2015)
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable - trade	91,586	88,400
Short-term loans payable	27,979	53,162
Income taxes payable	5,428	5,327
Provision for bonuses	5,027	5,527
Other	60,161	56,266
Total current liabilities	190,183	208,683
Non-current liabilities		
Long-term loans payable	5,420	5,319
Net defined benefit liability	4,348	4,770
Other	6,312	6,457
Total non-current liabilities	16,081	16,547
Total liabilities	206,264	225,230
<b>Net assets</b>		
Shareholders' equity		
Capital stock	15,992	15,992
Capital surplus	46,358	6,882
Retained earnings	334,558	346,604
Treasury shares	(28,667)	(28,266)
Total shareholders' equity	368,242	341,213
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	11,329	15,525
Deferred gains or losses on hedges	65	47
Revaluation reserve for land	(157)	(157)
Foreign currency translation adjustment	44,426	47,014
Remeasurements of defined benefit plans	(4,254)	(4,107)
Total accumulated other comprehensive income	51,410	58,322
Subscription rights to shares	238	209
Minority interests	72,952	64,575
Total net assets	492,844	464,321
Total liabilities and net assets	699,108	689,552

*TRANSLATION FOR REFERENCE PURPOSES ONLY*

Unicharm Corporation (8113) Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending December 31, 2015

(2) Consolidated statements of income and comprehensive income

(Consolidated statement of income)

(For the Second Quarter of the Fiscal Year Ending December 31, 2015 Cumulative Consolidated Fiscal Period)

(Millions of Yen)

	2Q of Fiscal Year Ended December 31, 2014 (April 1, 2014 – September 30, 2014)	2Q of Fiscal Year Ending December 31, 2015 (January 1, 2015 – June 30, 2015)
Net sales	356,826	358,809
Cost of sales	199,950	199,904
Gross profit	156,875	158,905
Selling, general and administrative expenses	*120,166	*124,204
Operating income	36,708	34,700
Non-operating income		
Interest income	954	926
Dividend income	188	178
Foreign exchange gains	1,780	–
Subsidy income	355	713
Gain on forfeiture of unclaimed dividends	–	1,038
Other	974	657
Total non-operating income	4,253	3,514
Non-operating expenses		
Interests expenses	207	308
Sales discounts	2,015	1,919
Foreign exchange losses	–	2,914
Other	1,014	120
Total non-operating expenses	3,237	5,262
Ordinary income	37,725	32,952
Extraordinary income		
Gain on sales of non-current assets	14	32
Compensation for removal	4,872	–
Total extraordinary income	4,887	32
Extraordinary losses		
Loss on disposal of non-current assets	221	196
Total extraordinary losses	221	196
Income before income taxes and minority interests	42,391	32,788
Income taxes - current	8,760	7,153
Income taxes - deferred	5,204	4,701
Total income taxes	13,964	11,854
Income before minority interests	28,426	20,933
Minority interests in income	5,733	5,042
Net income	22,692	15,891

*TRANSLATION FOR REFERENCE PURPOSES ONLY*

Unicharm Corporation (8113) Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending December 31, 2015

(Consolidated statement of comprehensive income)

(For the Second Quarter of the Fiscal Year Ending December 31, 2015 Cumulative Consolidated Fiscal Period)

(Millions of Yen)

	2Q of Fiscal Year Ended December 31, 2014 (April 1, 2014 – September 30, 2014)	2Q of Fiscal Year Ending December 31, 2015 (January 1, 2015 – June 30, 2015)
Income before minority interests	28,426	20,933
Other comprehensive income		
Valuation difference on available-for-sale securities	800	4,196
Deferred gains or losses on hedges	8	(40)
Foreign currency translation adjustment	8,505	3,226
Remeasurements of defined benefit plans, net of tax	375	153
Total other comprehensive income	9,690	7,535
Comprehensive income	38,116	28,468
Of which:		
Comprehensive income attributable to owners of parent	30,220	22,803
Comprehensive income attributable to minority interests	7,896	5,665

*TRANSLATION FOR REFERENCE PURPOSES ONLY*

Unicharm Corporation (8113) Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending December 31, 2015

(3) Notes to consolidated financial statements

(Note regarding the Company's position as a going concern)

Not applicable

(Additional information)

(Revision of amounts of deferred tax assets and deferred tax liabilities due to changes in corporate tax rate, etc.)

The Act for Partial Revision of the Income Tax Act, etc. (Act No. 9 of 2015) and the Act for Partial Revision of Local Taxes, etc. (Act No. 2 of 2015) were promulgated on March 31, 2015, and as a result, the corporate tax rate, etc. will be lowered beginning with the consolidated fiscal years beginning on or after April 1, 2015. Accordingly, the effective statutory tax rates used to measure deferred tax assets and deferred tax liabilities will be changed from 35.64% to 33.06% for temporary differences expected to be eliminated in the fiscal years beginning on or after January 1, 2016. Additionally, the effective statutory tax rate used to measure deferred tax assets and deferred tax liabilities will be changed to 32.26% for temporary differences expected to be eliminated in the fiscal years beginning on or after January 1, 2017.

As a result of this change in the tax rate, the amount of deferred tax liabilities (after deducting deferred tax assets) decreased by ¥275 million, the amount of deferred income taxes increased by ¥836 million, valuation differences on available-for-sale securities increased by ¥759 million and the cumulative amount of adjustments for retirement benefits decreased by ¥198 million.

(Consolidated statement of income)

\*The main expense items and amounts of selling, general and administrative expenses are as follows.

(Millions of Yen)		
	2Q of Fiscal Year Ended December 31, 2014 (April 1, 2014 – September 30, 2014)	2Q of Fiscal Year Ending December 31, 2015 (January 1, 2015 – June 30, 2015)
Sales fare related expenses	17,558	18,444
Promotion expenses	53,444	58,941
Advertising expenses	11,661	10,307
Employees' salaries and bonuses	9,746	9,701
Provision for bonuses	1,798	1,915
Retirement benefit expenses	720	1,010
Depreciation	1,523	1,854

(Note regarding material changes in shareholders' equity)

The Company acquired additional shares in consolidated subsidiary Unicharm Gulf Hygienic Industries Ltd. on June 30, 2015. As a result of the application of the Accounting Standard for Business Combinations, etc., capital surplus at the end of the second quarter of the consolidated fiscal year decreased ¥39,429 million.

*TRANSLATION FOR REFERENCE PURPOSES ONLY*

Unicharm Corporation (8113) Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending December 31, 2015

(Segment information, etc.)

[Segment Information]

Cumulative Results at end of the Second Quarter of Fiscal Year Ended December 31, 2014 Consolidated Fiscal Period (April 1, 2014 through September 30, 2014)

Information regarding net sales and income or loss by reporting segment (Millions of Yen)

	Reporting segment				Elimination or Company-wide	Consolidation
	Personal care	Pet care	Other	Total		
Sales						
Sales to external customers	314,706	39,529	2,591	356,826	–	356,826
Internal sales or transfers across segments	–	–	5	5	(5)	–
Total	314,706	39,529	2,596	356,832	(5)	356,826
Segment income (Operating income)	34,762	1,839	107	36,708	0	36,708

Cumulative Results at end of the Second Quarter of Fiscal Year Ending December 31, 2015 Consolidated Fiscal Period (January 1, 2015 through June 30, 2015)

Information regarding net sales and income or loss by reporting segment (Millions of Yen)

	Reporting segment				Elimination or Company-wide	Consolidation
	Personal care	Pet care	Other	Total		
Sales						
Sales to external customers	315,956	40,277	2,576	358,809	–	358,809
Internal sales or transfers across segments	–	–	10	10	(10)	–
Total	315,956	40,277	2,586	358,820	(10)	358,809
Segment income (Operating income)	34,129	440	130	34,700	–	34,700

*TRANSLATION FOR REFERENCE PURPOSES ONLY*

Unicharm Corporation (8113) Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending December 31, 2015

(Business combinations, etc.)

Transactions under common control, etc.

Additional acquisition of shares in subsidiary

1. Summary of transactions

(1) Name and content of business of combined company

Name: Unicharm Gulf Hygienic Industries Ltd.

Business: Manufacture and sale of feminine care products and disposable diapers

(2) Date of combination: June 30, 2015

(3) Legal form of the business combination

Purchase of shares from a minority shareholder

(4) Company name after combination

No change

(5) Notes on summary of other transactions

The Company acquired additional shares in Unicharm Gulf Hygienic Industries Ltd. in order to strengthen ties within the Group and further raise the Group's overall corporate value and management efficiency.

2. Overview of accounting treatments

For accounting purposes, the Company treated the transaction as falling within the category of a transaction with minority shareholders under the classification of transactions under common control in accordance with the Accounting Standard for Business Combinations (ASBJ Statement No. 21, September 13, 2013) and Guidance on Accounting Standard for Business Combinations and Accounting Standard for Business Divestitures (ASBJ Guidance No. 10, September 13, 2013).

3. Notes related to the acquisition of additional shares in subsidiary

Cost of the acquisition of the acquired company and the breakdown thereof

¥50,694 million in cash and deposits